

**UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT**

No: 21-3683

Thomas A. Connelly, in his Capacity as Executor of the Estate of Michael P. Connelly, Sr.

Appellant

v.

United States of America, Department of Treasury, Internal Revenue Service

Appellee

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Appeal from U.S. District Court for the Eastern District of Missouri - St. Louis  
(4:19-cv-01410-SRC)

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**MANDATE**

In accordance with the opinion and judgment of June 2, 2023, and the court's order dated June 23, 2023, and pursuant to the provisions of Federal Rule of Appellate Procedure 41(a), the formal mandate is hereby issued in the above-styled matter.

July 24, 2023

Clerk, U.S. Court of Appeals, Eighth Circuit